

REQUIREMENTS FOR SUBSTITUTE FORMS AND SPECIFICATIONS FOR OPTIONAL 2-D BARCODES

2003 NJ-CBT-100, CBT-100S, Annual Report (CAR-100-M),

CBT-100-V, CBT-100S-V, CBT-150 and CBT-200-T

(JULY 17, 2003)

IMPORTANT NOTICE

ALL VENDORS ARE REQUIRED TO SUBMIT SAMPLES FOR TESTING REGARDLESS OF WHETHER OR NOT 2-D BARCODES ARE PRODUCED. THE 1-D BARCODES WILL BE TESTED ON ALL RETURNS TO ENSURE READABILITY. THE 2-D BARCODES WILL BE TESTED FOR READABILITY AND CORRECTNESS OF THE DATA IN THE BARCODE.

1 GENERAL INFORMATION

The 2003 New Jersey Corporation Business Tax Forms (CBT-100 and CBT-100S) and Annual Report (CAR-100-M) will be processed on a Kodak Imagelink 923D. This document contains samples of payment vouchers, specifications for the 1-D barcodes for form and page identification, and specifications for the optional 2-D barcode.

For returns with a balance due, the Division requires that you create a payment voucher (CBT-100-V for CBT-100 filers and CBT-100S-V for CBT-100S filers) that will be enclosed with the corporation business tax return and the taxpayer's check. In lieu of submitting the payment voucher created by a software program, the taxpayer may use the preprinted voucher provided in the tax returns distributed by the Division of Taxation. These vouchers will be processed using a UniSys DP-500 Remittance Processor. The specifications and record layout for the vouchers are included in this packet. These requirements are also available at – www.state.nj.us/treasury/taxation/

2 APPROVAL REQUIREMENTS FOR 2-D BARCODES

Any company that develops substitute tax forms must obtain approval from the New Jersey Division of Taxation. If a company intends to include 2-D barcodes on substitute tax forms, the 2-D barcodes must be tested and approved for use by the New Jersey Division of Taxation prior to distribution of the software. A company must obtain approval from the Division if it develops:

- Substitute tax forms using its own software programs,
- Tax software programs that generate substitute forms developed by another company.
- Scannable tax forms for other companies to use with their tax software programs.

Each year, a company must obtain approval from the New Jersey Division of Taxation before releasing or distributing tax software capable of generating substitute tax forms.

If your company is described above, your customers or clients do not need to obtain additional approval from the New Jersey Division of Taxation. However, they should verify that your forms have been approved by New Jersey. Examples of customers or clients who should verify New Jersey approval by asking for a copy of an approval letter include:

- Tax practitioners who purchase software that prints substitute tax forms.
- Tax practitioners who use batch processing service bureaus that print substitute tax forms.
- Software providers who sell the products of tax software developers that can print substitute tax forms.

If you are a customer or client using the forms, software, services or products referred to above, please ask the vendor for a copy of its New Jersey approval letter in order to verify that the forms have been approved for use.

3 TESTING REQUIREMENTS

Tax software developers that produce the New Jersey CBT-100, CBT-100S and CAR-100-M substitute tax forms must use their assigned NACTP vendor code. If one is not assigned, contact the New Jersey Division of Taxation in order to obtain a unique vendor code. Your four-digit vendor code must be printed in the upper right corner on all pages.

Two sets of original laser samples (PDF's ARE NOT ACCEPTABLE) of each CBT form, complete with the data provided in the required test packet must be submitted to the Division for approval prior to release and usage of your software. Test packets are available by accessing the Division's website: <http://www.state.nj.us/treasury/taxation/> then clicking on the Forms Option link. The New Jersey Division of Taxation will issue approval to those developers that:

- Follow the specifications for correct positioning and sizing of the returns, as well as correct formatting of the 1-D and 2-D barcodes on the CBT-100, CBT-100S and CAR-100-M tax returns.
- Generate **readable** 2-D barcodes.
- Provide software that does not allow practitioners to turn off the printing of the 2-D barcode.
- Follow the specifications for correct data format within the 2-D barcode.
- Follow the following reporting specifications:
 - a) All name and address information **must be upper case**.
 - b) All amounts in the bar code **must be whole dollars**.
 - c) All percentage fields are seven bytes and should be filled in as follows: 100 % is 1000000, 89.6% is 0896000, 8.96% is 0089600.
 - d) Where line items are allowed to be substituted from the Federal Form 1120 or 1120S (as stated in the instructions from the CBT-100 AND CBT-100S packet), these line items *must* be carried to the 2-D barcode. The cross-reference lines are included in Section 4.2.2 as they relate to the line items from the CBT-100 AND CBT-100S. Line items without corresponding cross-reference to the Federal forms are not allowed to be substituted.
 - e) The four-digit vendor code and/or software developer code must be placed in the upper right corner of all pages of the return.

Test returns should be sent to:

New Jersey Division of Taxation
Business Tax Systems, 10th Floor
Attention: Sally Trappe
PO Box 269, 50 Barrack Street
Trenton, NJ 08695-0269
Telephone (609) 292-8458
E-mail: strappe@tax.state.nj.us

TWO SETS OF ORIGINAL LASER SAMPLES MUST BE SUBMITTED FOR APPROVAL. The Division will review one set of test samples, the other set will be forward to the Division of Revenue for approval. The validity of the barcodes will be determined. A letter of approval or disapproval will be issued on all submitted samples. Approvals are valid for a specific tax year only. **TWO WEEKS MUST BE ALLOWED FOR REVIEW AND APPROVAL OF TEST SAMPLES.**

4 GENERATING 2-D BARCODES

A two dimensional barcode allows the data on a form to be represented in an extremely condensed and accurate way. If the barcode is recognized on the page, every character embedded in the barcode will be captured correctly. This section of the specification seeks to help vendors correctly implement this new technology on NJ CBT-100, CBT-100S and CAR-100-M forms.

4.1 BARCODE CREATION

There are many third party tools available that can create 2-D Barcodes. The suggested tool is a product called Talbar by Tal Technologies. The following website can provide you information http://www.taltech.com/p_pbcdll.htm. Since the actual barcode size can vary depending on settings, here are the settings that are recommended when using this tool:

BarWidthReduction = 20

PDFMaxRows = 30

PDFMaxCols = 29

PDFPctOverhead = 11

PDFSecurityLevel = 9

BGColor = 1677721

PDFModuleWidth = 38

If another third party tool is used to create the 2-D Barcode, the particular settings available might not match those listed above. In this case make sure your barcode is compliant with current NACTP's **2-D Barcoding Standards Guidance** (available at www.taxadmin.org/fta/edi/rev2-d.html), in particular the error correction rate of 4 and setting the width of the smallest part of the barcode, sometimes referred to as the x-dimension, to 25 mils. With this setting, an 850-character barcode should have the approximate dimensions of 1" height by 5 1/4" width.

4.2 2-D BARCODE DATA FORMAT

2-D barcodes for the NJ CBT-100 AND CBT-100S substitute forms will consist of a 'Header' section immediately followed by a 'State Specific Data' section. In broad terms, the 'Header' section defines attributes of the environment in which the 2-D bar code was generated. The 'State Specific Data' section encodes data from the conventional line items of the paper tax return.

Each section consists of fields separated by a nominated delimiter character (normally a Carriage Return <CR>). Those fields that are variable in width should not be padded on the left or right with spaces or zeroes. **There is one exception to this rule for the percentage fields. All percentages are a seven byte field that must be padded at the end with zeros. For example, if the percentage is 100% the field will contain '1000000', 89% will be 0890000 and 8.9% will be 0089000.** If a factor is missing, the field should be left blank. Because delimiters are used to separate fields, software developers are not required to justify field values within the 2-D barcode.

4.2.1 Header section format

Table 1 illustrates the format of the 2-D barcode Header section. The Field Length column indicates the length of each field. Where a field length is static, the static field length is specified. Where a field is of variable length of type character, the symbol 'V' appears usually followed by a number in brackets. The number in brackets indicates the maximum expected field length. For example, V (10) would indicate a variable sized field of up to 10 characters. Where more than one number appears, each number represents the expected maximum field size in different contexts. For example, V (8,10) would indicate a field with a maximum width of either 8 or 10 characters, depending upon a given context.

The 'Req/Opt' column designates whether a field is Required or Optional. In the case where a field value is optional and its value is not specified, its field delimiter still appears in the 2-D barcode (without any preceding data). Blank fields are represented in this way.

The 'Delimited' column indicates whether a field value is delimited in the 2-D barcode. Every field in the 2-D barcode is separated with the delimiter character except for the delimiter character itself, which appears as the first character in the 2-D barcode.

Table 1 – 2D Barcode Header Section Format

Field #	Field Name	Length	Req/Opt	Delimited	Description
1	Magic Code	2	R	Y	Magic code and Header version number. This is static for all bar codes and is "T1" (i.e. and upper case T immediately followed by the header version number one)
2	Developer code	4	R	Y	A 4-digit code used to identify the Software Developer whose application produced the barcode. This is your NACTP assigned vendor code. Until an approved code is obtained, set this field to "AAAA"
3	NJ Magic Code	2	R	Y	This field is static for all barcodes. It should be set to "J2". That is an upper case J followed by the New Jersey Specific Header version number two.

Field #	Field Name	Length	Req/Opt	Delimited	Description
4	State	2	R	Y	The abbreviation for the state processing the form. For New Jersey returns, this should be set to "NJ"
5	Tax Form	7	R	Y	The New Jersey tax form represented by the 2D barcode. This is a static field. For CBT 100 forms, the value should be set to "CBT100"; For CBT 100S forms, the value should be set to "CBT100S"; For CAR 100-M forms, the value should be set to "CAR100M".
6	Tax Year	4	R	Y	The Tax Year of the tax form represented by the 2-D barcode. This is a static field. For Year 2003 returns, this value should be set to "2003"
7	Package Name	V(32)	R	Y	The name of the software package that generated the 2-D barcode (not the vendor name). Where a vendor produces multiple software packages differentiated by platform or capability, these differences should be included in the package name, if possible. For example: WonderTax/Win, WonderTax/Mac, WonderTax/WinProf, WonderTax/Winstd etc. The naming system used is the decision of the vendor, but the specified value must not exceed the maximum field width.
8	Linkage Type	1	R	Y	This field represents whether this barcode is linked to others, and if so using what format. For the CAR100-M form, this field will be "0". For the CBT100 and CBT100S forms, this field will be "1"
9	Linkage Order	1	R	Y	This field represents the specific data set that this barcode represents in a series of linked barcodes (i.e. "1" or "2", see data specifications below). If this barcode is not part of a linked set, this field should be set to "0".

4.2.1.1 Example Header

The following example illustrates a validly formatted 2-D barcode header:

T1<CR>3167<CR>J2<CR>NJ<CR>CBT100<CR>2003<CR>WinTax<CR>1<CR>2<CR>

Interpretation

Header Version: T1

Developer code: 3167

New Jersey Header Version: J2

State: NJ

Form Name: CBT 100

Tax Year: 2003

Package Name: WinTax

Linkage Type: 1 <linked barcode version 1>

Linkage Order: 2 <data set specifications for CBT 100 Barcode 2>

4.2.2 State Specific Data – CBT-100 Barcodes 1 & 2

The Data section of a CBT-100 2-D barcode immediately follows the Header section. Its format is defined in Tables 2 and 3, State Specific Data format.

Please note that where the specification indicates that a field value should be set to blank, this indicates that only the delimiter for that field should be output.

**Table 2 – State Specific Data
CBT-100 Tax Return Barcode 1**

Field #	Field Name	Length	Req/Opt	Delimited	Description
1	Beginning Month	2	R	Y	Beginning month of the reporting tax period. 01 to 12
2	Ending Month	2	R	Y	Ending month of the reporting tax period. 01 to 12
3	Federal Employer ID Number	12	R	Y	The Federal Employer Identification number.
4	NJ Corporation Number	10	R	Y	The New Jersey Corporation number.
5	Corporation Name	V(35)	R	Y	The corporation name. MUST BE ALL CAPS.
6	Mailing Address	V(35)	R	Y	The corporation mailing address. MUST BE ALL CAPS.
7	City	V(21)	R	Y	The corporation city of location. MUST BE ALL CAPS.
8	State	2	R	Y	The corporation state of location. MUST BE ALL CAPS.
9	Zip Code	V(11)	R	Y	The zip code for the corporation.

Field #	Field Name	Length	Req/Opt	Delimited	Description
10	1120-S filer check box	1	R	Y	Indicate whether filer is applicable 1120-S filer. '1' for yes and blank for no.
11	State of Incorporation	2	R	Y	The state the corporation is incorporated in. MUST BE ALL CAPS.
12	Date of Incorporation	8	R	Y	The date of incorporation. Date format is MMDDYYYY
13	Date authorized to do business in New Jersey	8	R	Y	The date the corporation first authorized for business. Date format is MMDDYYYY
14	Federal Business Activity Code	6	R	Y	Federal business activity code.
15	Corporation books in care of	V(15)	R	Y	Individual who cares for corporation books. MUST BE ALL CAPS.
16	Corporation books are at	V(25)	R	Y	Location where corporation books are held. MUST BE ALL CAPS.
17	Corporation books telephone number	10	R	Y	Phone number of individual who cares for corporation books.
18	Entire Net Income from Schedule A	V(13)	R	Y	Page 1, Line 1 - Entire net income from Schedule A, Line 38.
19	Allocation Factor	7	R	Y	Page 1, Line 2 - Allocation factor. Examples for percentages: 89.6% is 0896000, 8.96% is 0089600. IF ALLOCATION FACTOR IS 100%, THIS FIELD MUST BE BLANK.
20	Allocated Net Income	V(11)	R	Y	Page 1, Line 3 - Allocated Net Income.
21	Total Non-operational Income	V(11)	R	Y	Page 1 Line 4 (a) - Total Non-operational Income.
22	Allocated NJ Non-operational Income	V(11)	R	Y	Page 1, Line 4(b) - Allocated New Jersey Non-operational Income.
23	Total Operational and Non-operational Income	V(11)	R	Y	Page 1, Line 5 - Total operational and non-operational Income.
24	Investment Company	V(11)	R	Y	Page 1, Line 6 - Investment Company
25	Real Estate Investment Trust	V(11)	R	Y	Page 1, Line 7 - Real Estate Investment Trust
26	Tax Base	V(11)	R	Y	Page 1, Line 8 - Tax Base

Field #	Field Name	Length	Req/Opt	Delimited	Description
27	Amount of Tax	V(11)	R	Y	Page 1, Line 9 - Amount of Tax
28	Credit for Taxes Paid to Other Jurisdictions	V(11)	R	Y	Page 1, Line 10 - Credit for taxes paid to other jurisdictions
29	Line 9 minus Line 10	V(11)	R	Y	Page 1, Line 11 - Subtract line 10 from line 9
30	Tax Credits	V(11)	R	Y	Page 1, Line 12 - Tax Credits from Schedule A-3
31	Total CBT Tax Liability	V(11)	R	Y	Page 1, Line 13 - Total CBT Tax Liability
32	Alternative Minimum Assessment	V(11)	R	Y	Page 1, Line 14 - Alternative Minimum Assessment
33	AMA payment check box.	1	R	Y	Indicate whether AMA paid by Key Corporation. '1' for yes and blank for no.
34	Tax Due	V(11)	R	Y	Page 1, Line 15 - Tax Due
35	Installment Payment	V(11)	R	Y	Page 1, Line 16 - Installment Payment
36	Key Corporation AMA Payment	V(11)	R	Y	Page 1, Line 17 - Key Corporation AMA Payment
37	Key Corporation Throw Out Payment	V(11)	R	Y	Page 1, Line 18 - Key Corporation Throw Out Payment
38	Professional Corporation Fees	V(11)	R	Y	Page 1, Line 19 - Professional Corporation Fees
39	Total Tax and Professional Corporation Fees	V(11)	R	Y	Page 1, Line 20 - Total of Lines 15, 16, 17, 18 and 19
40	Payment and Credits	V(11)	R	Y	Page 1, Line 21 - Payments and credits
41	Payments made by Partnerships	V(11)	R	Y	Page 1, Line 21(a) - Payments made by Partnerships on behalf of taxpayer
42	Balance of Tax Due	V(11)	R	Y	Page 1, Line 22 - Balance of Tax Due
43	Penalty and Interest Due	V(11)	R	Y	Page 1, Line 23 - Total Penalty and Interest and Interest from CBT-160.
44	Total Annual Report & Reg. Agent Fee	V(11)	R	Y	Page 1, Line 24 - Annual Report Fee / Registered Agent Change Fee

Field #	Field Name	Length	Req/Opt	Delimited	Description
45	Total Balance Due	V(11)	R	Y	Page 1, Line 25 - Total Balance Due - Line 20 minus 21 and 21(a).
46	Amount of Overpayment	V(11)	R	Y	Page 1, Line 26 - Amount of Overpayment
47	Amount Credited to 2004 return	V(11)	R	Y	Page 1, Line 27 - Amount of line 26 to be credited to 2004 return.
48	Amount to be Refunded	V(11)	R	Y	Page 1, Line 27 - Amount of line 26 to be refunded.
49	Gross Receipts Less Returns	V(13)	R	Y	Page 2, Schedule A, Line 1 - Gross Receipts. If blank Federal Form 1120, Page 1, Line 1c or 1120S, Page 1, Line 1c.
50	Cost of goods sold	V(13)	R	Y	Page 2, Schedule A, Line 2 - Less: Cost of Goods Sold. If blank Federal Form 1120, Page 1, Line 2 or 1120S, Page 1, Line 2.
51	Gross Profit	V(13)	R	Y	Page 2, Schedule A, Line 3 - Gross Profit. If blank Federal Form 1120, Page 1, Line 3 or 1120S, Page 1, Line 3.
52	Dividends	V(13)	R	Y	Page 2, Schedule A, Line 4 - Dividends. If blank Federal Form 1120, Page 1, Line 4.
53	Interest	V(13)	R	Y	Page 2, Schedule A, Line 5 - Interest. If blank Federal Form 1120, Page 1, Line 5.
54	Gross Rents	V(13)	R	Y	Page 2, Schedule A, Line 6 - Gross rents. If blank Federal Form 1120, Page 1, Line 6.
55	Gross Royalties	V(13)	R	Y	Page 2, Schedule A, Line 7 - Gross royalties. If blank Federal Form 1120, Page 1, Line 7.
56	Capital Gain Net Income	V(13)	R	Y	Page 2, Schedule A, Line 8 - Capital gain net income. If blank Federal Form 1120, Page 1, Line 8.
57	Net Gain (Loss) From Form 4797	V(13)	R	Y	Page 2, Schedule A, Line 9 - Net gain or (loss) from Federal Form 4797. If blank Federal Form 1120, Page 1, Line 9 or 1120S, Page 1, Line 4.
58	Other Income	V(13)	R	Y	Page 2, Schedule A, Line 10 - Other income. If blank Federal Form 1120, Page 1, Line 10 or 1120S, Page 1, Line 5.
59	Total Income	V(13)	R	Y	Page 2, Schedule A, Line 11 - Total Income - Add lines 3 through 10. If blank Federal Form 1120, Page 1, Line 11 or 1120S, Page 1, Line 6.
60	Compensation of Officers	V(13)	R	Y	Page 2, Schedule A, Line 12 - Compensation of Officers. If blank Federal Form 1120, Page 1, Line 12 or 1120S, Page 1, Line 7.

Field #	Field Name	Length	Req/Opt	Delimited	Description
61	Salaries and Wages	V(13)	R	Y	Page 2, Schedule A, Line 13 - Salaries and wages less jobs credit. If blank Federal Form 1120, Page 1, Line 13 or 1120S, Page 1, Line 8.
62	Repairs	V(13)	R	Y	Page 2, Schedule A, Line 14 - Repairs. If blank Federal Form 1120, Page 1, Line 14 or 1120S, Page 1, Line 9.
63	Bad debts	V(13)	R	Y	Page 2, Schedule A, Line 15 - Bad debts. If blank Federal Form 1120, Page 1, Line 15 or 1120S, Page 1, Line 10.
64	Rents	V(13)	R	Y	Page 2, Schedule A, Line 16 - Rents. If blank Federal Form 1120, Page 1, Line 16 or 1120S, Page 1, Line 11.
65	Taxes	V(13)	R	Y	Page 2, Schedule A, Line 17 - Taxes. If blank Federal Form 1120, Page 1, Line 17 or 1120S, Page 1, Line 12.
66	Interest	V(13)	R	Y	Page 2, Schedule A, Line 18 - Interest. If blank Federal Form 1120, Page 1, Line 18 or 1120S, Page 1, Line 13.
67	Contributions	V(13)	R	Y	Page 2, Schedule A, Line 19 - Contributions. If blank Federal Form 1120, Page 1, Line 19.
68	Depreciation from Federal Form 4562 less Depreciation	V(13)	R	Y	Page 2, Schedule A, Line 21(b) - Depreciation from Form 4562 less depreciation claimed in Schedule A and elsewhere on return. If blank Federal Form 1120, Page 1, Line 21b or 1120S, Page 1, Line 14c.
69	Depletion	V(13)	R	Y	Page 2, Schedule A, Line 22 - Depletion. If blank Federal Form 1120, Page 1, Line 22 or 1120S, Page 1, Line 15.
70	Advertising	V(13)	R	Y	Page 2, Schedule A, Line 23 - Advertising. If blank Federal Form 1120, Page 1, Line 23 or 1120S, Page 1, Line 16.
71	Pension, profit-sharing plans, etc.	V(13)	R	Y	Page 2, Schedule A, Line 24 - Pension, profit-sharing plans, etc. If blank Federal Form 1120, Page 1, Line 24 or 1120S, Page 1, Line 17.
72	Employee benefit programs	V(13)	R	Y	Page 2, Schedule A, Line 25 - Employee benefit programs. If blank Federal Form 1120, Page 1, Line 25 or 1120S, Page 1, Line 18.
73	Other deductions and additions	V(13)	R	Y	Page 2, Schedule A, Line 26 - Other deductions and additions. If blank Federal Form 1120, Page 1, Line 26 or 1120S, Page 1, Line 19.
74	Total Deductions	V(13)	R	Y	Page 2, Schedule A, Line 27 - Total deductions – Add lines 12 through 26. If blank Federal Form 1120, Page 1, Line 27 or 1120S, Page 1, Line 20.

Field #	Field Name	Length	Req/Opt	Delimited	Description
75	Taxable Income Before Deductions	V(13)	R	Y	Page 2, Schedule A, Line 28 - Taxable income before net operating loss deductions and special deductions. If blank Federal Form 1120, Page 1, Line 28 or 1120S, Page 1, Line 21.
76	Interest on Obligations	V(13)	R	Y	Page 2, Schedule A, Line 29 - Interest on Federal, State, Municipal and other obligations not included in item 5 of Schedule A.
77	End of Data Marker	5	R	Y	Should be set to “*EOD*”

**Table 3 - State Specific Data
CBT-100 Tax Return Barcode 2**

Field #	Field Name	Length	Req/Opt	Delimited	Description
1	Related Interest Addback	V(13)	R	Y	Page 2, Schedule A, Line 30 - Related interest addback (Schedule G, Part I)
2	New Jersey and Other Taxes Deducted	V(13)	R	Y	Page 2, Schedule A, Line 31 - New Jersey State and other states taxes deducted above.
3	Depreciation and other adjustments from Schedule S	V(13)	R	Y	Page 2, Schedule A, Line 32 - Depreciation and other adjustments from Schedule S.
4	Deduction for Section 78 Gross-up	V(13)	R	Y	Page 2, Schedule. A, Line 33(a) - Deduction for Section 78 Gross-up not deducted at line 37 of Schedule A.
5	Other deductions and additions	V(13)	R	Y	Page 2, Schedule. A, Line 33(b) – Other deductions and additions.
6	Elimination of non-operational activity	V(13)	R	Y	Page 2, Schedule A, Line 33(c) - Elimination of non-operational activity (Schedule O, Part I)
7	Interest and intangible expenses and costs addback	V(13)	R	Y	Page 2, Schedule A, Line 33(d) - Interest and intangible expenses and costs addback
8	Entire Net Income before deduction and exclusion	V(13)	R	Y	Page 2, Schedule A, Line 34 - Entire net income before net operating loss deduction and dividend exclusion (total of lines 28 through 33 inclusive)
9	Net Operating loss deduction from Schedule A-1	V(13)	R	Y	Page 2, Schedule A, Line 35 - Net operating loss deduction from Schedule A-1.

Field #	Field Name	Length	Req/Opt	Delimited	Description
10	Entire Net Income before dividend exclusion.	V(13)	R	Y	Page 2, Schedule A, Line 36 – Entire Net Income before dividend exclusion
11	Dividend Exclusion	V(13)	R	Y	Page 2, Schedule A, Line 37 - Dividend exclusion from Schedule R, Line 7
12	Cost of Labor	V(13)	R	Y	Page 3, Schedule A-2, Line 3 - Cost of Labor
13	HMO Assistance Fund Tax Credit	V(8)	R	Y	Page 3, Schedule A-3, Line 1 - HMO Assistance Fund Tax Credit
14	New Jobs Investment Credit	V(8)	R	Y	Page 3, Schedule A-3, Line 2 - New Jobs Investment Tax Credit
15	Urban Enterprise Zone Credit	V(8)	R	Y	Page 3, Schedule A-3, Line 3 - Urban Enterprise Zone Employee or Investment Tax Credit
16	Redevelopment Tax Credit	V(8)	R	Y	Page 3, Schedule A-3, Line 4 - Redevelopment Authority Project Tax Credit.
17	Recycling Equipment Tax Credit	V(8)	R	Y	Page 3, Schedule A-3, Line 5 - Recycling Equipment Tax Credit.
18	Manufacturing Equipment and Employment Investment Tax Credit	V(8)	R	Y	Page 3, Schedule A-3, Line 6 - Manufacturing Equipment and Employment Investment Tax Credit.
19	Research and Development Tax Credit	V(8)	R	Y	Page 3, Schedule A-3, Line 7 - Research and Development Tax Credit.
20	Smart Moves Business Programs Tax Credit	V(8)	R	Y	Page 3, Schedule A-3, Line 8 - Smart Moves For Business Programs Tax Credit.
21	Small NJ Based High Tech Business Tax Credit	V(8)	R	Y	Page 3, Schedule A-3, Line 9 – Small New Jersey-Based High-Technology Business Investment Tax Credit.
22	Neighborhood Revitalization State Tax Credit	V(8)	R	Y	Page 3, Schedule A-3, Line 10 - Neighborhood Revitalization State Tax Credit

Field #	Field Name	Length	Req/Opt	Delimited	Description
23	Effluent Equipment Tax Credit	V(8)	R	Y	Page 3, Schedule A-3, Line 11 - Effluent Equipment Tax Credit
24	Economic Recovery Tax Credit	V(8)	R	Y	Page 3, Schedule A-3, Line 12 - Economic Recovery Tax Credit
25	Other Tax Credits	V(8)	R	Y	Page 3, Schedule A-3, Line 13 - Other Tax Credits.
26	NJ NOL Carryover	V(11)	R	Y	Page 4, Schedule A-4, Line 1 - From Schedule A-1, Line 15
27	Interest	V(11)	R	Y	Page 4, Schedule A-4, Line 2 - From Schedule G, Part I, line b
28	Interest Expenses and Intangible Expenses and Costs	V(11)	R	Y	Page 4, Schedule A-4, Line 3 - From Schedule G, Part II, line b
29	Percentage of Property in New Jersey	7	R	Y	Page 4, Schedule A-4, Line 4 - From Schedule J, Part III, line 1(c). Percentage of taxpayer's real and tangle personal property in New Jersey. Examples for percentages: 100% is 1000000, 89.6% is 0896000, 8.96% is 0089600.
30	Total New Jersey Receipts	V(11)	R	Y	Page 4, Schedule A-4, Line 5 – From Schedule J, Part III, line 2(f). Total New Jersey receipts.
31	Total Receipts Everywhere	V(11)	R	Y	Page 4, Schedule A-4, Line 6 - From Schedule J, Part III, line 2(g). Total receipts from all sales, services, rentals, royalties and other business transactions everywhere.
32	Non-sourced Receipts	V(11)	R	Y	Page 4, Schedule A-4, Line 7 -From Schedule J, Part III, line 2(h). Less: Non-sourced receipts.
33	Percentage of Receipts in New Jersey	7	R	Y	Page 4, Schedule A-4, Line 8 - From Schedule J, Part III, line 2(j). Percentage of receipts in New Jersey. Examples for percentages: 100% is 1000000, 89.6% is 0896000, 8.96% is 0089600.
34	Percentage of wages, salaries, etc. in New Jersey	7	R	Y	Page 4, Schedule A-4, Line 9 - From Schedule J, Part III, line 3(c). Percentage of wages, salaries, etc. in New Jersey. Examples for percentages: 100% is 1000000, 89.6% is 0896000, 8.96% is 0089600.
35	Non-Operational Income Information	V(11)	R	Y	Page 4, Schedule A-4, Line 10 - From Schedule O, Part III, line 31.

Field #	Field Name	Length	Req/Opt	Delimited	Description
36	Dividend Income from Investments	V(11)	R	Y	Page 4, Schedule A-4, Line 11 - From Schedule R, line 4. Less: Dividend income from investments where the taxpayer owns less than 50% of voting stock and less than 50% of all other classes of stock.
37	50% of Balance on Line 5	V(11)	R	Y	Page 4, Schedule A-4, Line 12 - From Schedule R, line 6. 50% of Balance on Line 5 of Schedule R.
38	Historical Information: 2000 Schedule AM, Part III, line 1	V(11)	R	Y	Page 4, Schedule A-4, Line 13 - From Schedule AM, Part III, line 1 for Year 2000. New Jersey Gross Receipts.
39	2001 Schedule AM, Part III, line 1	V(11)	R	Y	Page 4, Schedule A-4, Line 13 - From Schedule AM, Part III, line 1 for Year 2001. New Jersey Gross Receipts.
40	2002 Schedule AM, Part III, line 1	V(11)	R	Y	Page 4, Schedule A-4, Line 13 - From Schedule AM, Part III, line 1 for Year 2002. New Jersey Gross Receipts.
41	2003 Schedule AM, Part III, line 1	V(11)	R	Y	Page 4, Schedule A-4, Line 13 - From Schedule AM, Part III, line 1 for Year 2003. New Jersey Gross Receipts.
42	2000 Schedule AM, Part III, line 2	V(11)	R	Y	Page 4, Schedule A-4, Line 14 - From Schedule AM, Part III, line 2 for Year 2000. New Jersey Cost of Goods Sold.
43	2001 Schedule AM, Part III, line 2	V(11)	R	Y	Page 4, Schedule A-4, Line 14 - From Schedule AM, Part III, line 2 for Year 2001. New Jersey Cost of Goods Sold.
44	2002 Schedule AM, Part III, line 2	V(11)	R	Y	Page 4, Schedule A-4, Line 14 - From Schedule AM, Part III, line 2 for Year 2002. New Jersey Cost of Goods Sold.
45	2003 Schedule AM, Part III, line 2	V(11)	R	Y	Page 4, Schedule A-4, Line 14 - From Schedule AM, Part III, line 2 for Year 2003. New Jersey Cost of Goods Sold.
46	Beginning of Year (BOY) Cash	V(10)	R	Y	Page 8, Schedule B, Line 1 – BOY Cash
47	End of Year (EOY) Cash	V(10)	R	Y	Page 8, Schedule B, Line 1 - EOY Cash.
48	BOY Loans to Stockholders	V(10)	R	Y	Page 8, Schedule B, Line 3 - BOY Loans to Stockholders / affiliates.

Field #	Field Name	Length	Req/Opt	Delimited	Description
49	EOY Loans to Stockholders	V(10)	R	Y	Page 8, Schedule B, Line 3 - EOY Loans to Stockholders / affiliates.
50	BOY Bonds, Mortgage and Notes	V(10)	R	Y	Page 8, Schedule B, Line 6 - BOY Bonds, mortgages and notes.
51	EOY Bonds, Mortgages and Notes	V(10)	R	Y	Page 8, Schedule B, Line 6 - EOY Bonds, mortgages, and notes.
52	BOY Total Assets	V(10)	R	Y	Page 8, Schedule B, Line 20 - BOY Total assets.
53	EOY Total Assets	V(10)	R	Y	Page 8, Schedule B, Line 20 - EOY Total assets.
54	BOY Loans from Stockholders	V(10)	R	Y	Page 8 Schedule B, Line 24 - BOY Loans from stockholders / affiliates.
55	EOY Loans from Stockholders	V(10)	R	Y	Page 8, Schedule B, Line 24 - EOY Loans from stockholders / affiliates
56	Income recorded on books this year not included in return (Itemize)	V(10)	R	Y	Page 8, Schedule C, Line 7 - Income recorded on books this year not included in this return. If blank, from Fed. Form 1120, Schedule M-1, Line 7 or 1120S, Schedule M-1, Line 5.
57	Other Increases (Itemize)	V(10)	R	Y	Page 9, Schedule C-1, Line 3 - Other increases. If blank, from Fed. Form 1120, M-2, Line 3 or 1120S, Schedule M-2, Line 3, Column a.
58	Distributions: Cash Stock and Property	V(10)	R	Y	Page 9, Schedule C-1, Line 5 - Distributions – Sum of Cash, Stock, Property. If blank, from Fed. Form 1120, Schedule M-2, Line 5 or 1120S, Schedule M-2, Line 7, Column a.
59	Schedule H, Taxes, Line 8b	V(10)	R	Y	Page 10, Schedule H, Line 8(b). Add lines 6 and 7 of Schedule H.
60	Average Value of Taxpayer's Property in New Jersey	V(10)	R	Y	Page 11, Schedule J, Part III, Line 1(a) - Average value of taxpayer's real and tangle personal property in New Jersey.
61	Receipts from Sales within New Jersey	V(10)	R	Y	Page 11, Schedule J, Part III, Line 2(a) – Receipts from sales of tangible personal property shipped to points within New Jersey.
62	Receipts from services within New Jersey	V(10)	R	Y	Page 11, Schedule J, Part III, Line 2(b) - Receipts from services performed in New Jersey

Field #	Field Name	Length	Req/Opt	Delimited	Description
63	Receipts from rentals within New Jersey	V(10)	R	Y	Page 11, Schedule J, Part III, Line 2(c) - Receipts from rentals of property situated in New Jersey.
64	Receipts from royalties within New Jersey	V(10)	R	Y	Page 11, Schedule J, Part III, Line 2(d) - Receipts from royalties for the use in New Jersey of patents and copyrights
65	All other New Jersey business receipts	V(10)	R	Y	Page 11, Schedule J, Part III, Line 2(e) - Receipts from all other business receipts earned in New Jersey.
66	Wages, salaries, other service compensation in New Jersey	V(10)	R	Y	Page 11, Schedule J, Part III, Line 3(a) - Wages, salaries, and other personal service compensation in New Jersey.
67	End of Data Marker	5	R	Y	Should be set to “*EOD*”

4.2.3 State Specific Data – CBT-100S Barcodes 1 & 2

The Data section of a CBT-100S 2-D barcode immediately follows the Header section. Its format is defined in Tables 4 and 5, State Specific Data format.

Please note that where the specification indicates that a field value should be set to blank, this indicates that only the delimiter for that field should be output.

**Table 4 – State Specific Data
CBT-100S Tax Return Barcode 1**

Field #	Field Name	Length	Req/Opt	Delimited	Description
1	Beginning Month	2	R	Y	Beginning month of the reporting tax period. 01 to 12
2	Ending Month	2	R	Y	Ending month of the reporting tax period. 01 to 12
3	Federal Employer ID Number	12	R	Y	The Federal Employer Identification number.
4	NJ Corporation Number	10	R	Y	The NJ Corporation number.
5	Corporation Name	V(35)	R	Y	The corporation name. MUST BE ALL CAPS.
6	Mailing Address	V(35)	R	Y	The corporation mailing address. MUST BE ALL CAPS.
7	City	V(21)	R	Y	The corporation city of location. MUST BE ALL CAPS.

Field #	Field Name	Length	Req/Opt	Delimited	Description
8	State	2	R	Y	The corporation state of location. MUST BE ALL CAPS.
9	Zip Code	V(11)	R	Y	The zip code for the corporation.
10	Date of New Jersey S Corporation election	8	R	Y	The date of New Jersey S Corporation election. Date format is MMDDYYYY.
11	State of Incorporation	2	R	Y	The state the corporation is incorporated in. MUST BE ALL CAPS.
12	Date of Incorporation	8	R	Y	The date of incorporation. Date format is MMDDYYYY.
13	Date authorized to do business in NJ	8	R	Y	The date the corporation first authorized for business. Date format is MMDDYYYY
14	Federal Business Activity Code	6	R	Y	Federal business activity code.
15	Corporation books in care of	V(15)	R	Y	Individual who cares for corporation books. MUST BE ALL CAPS.
16	Corporation books are at	V(25)	R	Y	Location where corporation books are held. MUST BE ALL CAPS.
17	Corporation books telephone	10	R	Y	Phone number of individual who cares for corporation books.
18	Entire Net Income from Schedule A	V(13)	R	Y	Page 1, Line 1 - Entire net income from Schedule A, Line 44.
19	Allocation Factor	7	R	Y	Page 1, Line 2 - Allocation factor. Examples for percentages: 89.6% is 0896000, 8.96% is 0089600. IF ALLOCATION FACTOR IS 100%, THIS FIELD MUST BE BLANK.
20	Allocated Net Income	V(11)	R	Y	Page 1, Line 3 - Allocated Net Income.
21	Tax	V(11)	R	Y	Page 1, Line 4 - Tax
22	Total Nonoperational Income	V(11)	R	Y	Page 1, Line 4(a) - Total non-operational income.
23	Tax Due - NJ Nexus	V(11)	R	Y	Page 1, Line 4(b) – Tax due - NJ Nexus
24	Allocated Entire Net Income	V(11)	R	Y	Page 1, Line 5 - Allocated entire net income subject to Federal corporate income taxation from Schedule A, Line 46.
25	Tax	V(11)	R	Y	Page 1, Line 6 - Tax - Multiply Line 5 by tax rate.

Field #	Field Name	Length	Req/Opt	Delimited	Description
26	Amount of Tax	V(11)	R	Y	Page 1, Line 7 - Amount of Tax
27	Credit for Taxes Paid to Other Jurisdictions	V(11)	R	Y	Page 1, Line 8 - Credit for taxes paid to other jurisdictions
28	Line 7 minus Line 8	V(11)	R	Y	Page 1, Line 9 – Subtract line 8 from line 7.
29	Tax Credits	V(11)	R	Y	Page 1, Line 10 - Tax Credits from Schedule A-3
30	Total Tax Liability	V(11)	R	Y	Page 1, Line 11 - Total Tax Liability
31	Installment Payment	V(11)	R	Y	Page 1, Line 12 - Installment Payment
32	Key Corporation Throw Out Payment	V(11)	R	Y	Page 1, Line 13 – Key Corporation Throw Out Payment
33	Professional Corporation Fees	V(11)	R	Y	Page 1, Line 14 – Professional Corporation Fees
34	Total Tax and Professional Corporation Fees	V(11)	R	Y	Page 1, Line 15 – Total of Lines 11, 12, 13 and 14.
35	Payment and Credits	V(11)	R	Y	Page 1, Line 16 - Payments and credits
36	Payments made by Partnerships	V(11)	R	Y	Page 1, Line 16(a) – Payments made by Partnerships on behalf of taxpayer.
37	Balance of Tax Due	V(11)	R	Y	Page 1, Line 17 - Balance of Tax Due
38	Pro Rata Share of S Corporation Income for non-consenting shareholders	V(11)	R	Y	Page 1, Line 18 - Pro Rata Share of S Corporation Income from non-consenting shareholders.
39	Gross Income Tax paid on behalf of non-consenting shareholders	V(11)	R	Y	Page 1, Line 19 - Gross Income Tax paid on behalf of non-consenting shareholders
40	Penalty and Interest Due	V(11)	R	Y	Page 1, Line 20 - Total Penalty and Interest and Interest from CBT-160.
41	Total Annual Report & Reg. Agent Fee	V(11)	R	Y	Page 1, Line 21 - Annual Report Fee / Registered Agent Change Fee

Field #	Field Name	Length	Req/Opt	Delimited	Description
42	Total Balance Due	V(11)	R	Y	Page 1, Line 22 - Total Balance Due – Line 17 plus Line 19, 20 and 21.
43	Amount of Overpayment	V(11)	R	Y	Page 1, Line 23 - Amount of Overpayment
44	Amount Credited to 2004 return	V(11)	R	Y	Page 1, Line 24 - Amount of line 23 to be credited to 2004 return.
45	Amount to be Refunded	V(11)	R	Y	Page 1, Line 24 - Amount of line 23 to be refunded.
46	Gross Receipts Less Returns	V(13)	R	Y	Page 2, Schedule A, Line 1 - Gross Receipts. If blank Federal Form 1120S, Page 1, Line 1(c).
47	Cost of goods sold	V(13)	R	Y	Page 2, Schedule A, Line 2 – Less: Cost of Goods Sold. If blank Federal Form 1120S, Page 1, Line 2.
48	Gross Profit	V(13)	R	Y	Page 2, Schedule A, Line 3 – Gross Profit. If blank Federal Form 1120S, Page 1, Line 3.
49	Net Gain (Loss) From Form 4797	V(13)	R	Y	Page 2, Schedule A, Line 4 - Net gain or (loss) from Federal Form 4797. If blank Federal Form 1120S, Page 1, Line 4.
50	Other Income	V(13)	R	Y	Page 2, Schedule A, Line 5 - Other income. If blank Federal Form 1120S, Page 1, Line 5.
51	Total Income	V(13)	R	Y	Page 2, Schedule A, Line 6 - Total Income – Combine lines 3 through 5. If blank Federal Form 1120S, Page 1, Line 6.
52	Compensation of Officers	V(13)	R	Y	Page 2, Schedule A, Line 7 - Compensation of Officers. If blank Federal Form 1120S, Page 1, Line 7.
53	Salaries and wages	V(13)	R	Y	Page 2, Schedule A, Line 8 - Salaries and wages less jobs credit. If blank Federal Form 1120S, Page 1, Line 8.
54	Repairs	V(13)	R	Y	Page 2, Schedule A, Line 9 - Repairs. If blank Federal Form 1120S, Page 1, Line 9.
55	Bad debts	V(13)	R	Y	Page 2, Schedule A, Line 10 - Bad debts. If blank Federal Form 1120S, Page 1, Line 10.
56	Rents	V(13)	R	Y	Page 2, Schedule A, Line 11 - Rents. If blank Federal Form 1120S, Page 1, Line 11.
57	Taxes	V(13)	R	Y	Page 2, Schedule A, Line 12 - Taxes. If blank Federal Form 1120S, Page 1, Line 12.
58	Interest	V(13)	R	Y	Page 2, Schedule A, Line 13 - Interest. If blank Federal Form 1120S, Page 1, Line 13.

Field #	Field Name	Length	Req/Opt	Delimited	Description
59	Depreciation	V(13)	R	Y	Page 2, Schedule A, Line 14(c) - Depreciation. Subtract Line 14(b) from 14(a). If blank Federal Form 1120S, Page 1, Line 14(c).
60	Depletion	V(13)	R	Y	Page 2, Schedule A, Line 15 - Depletion. If blank Federal Form 1120S, Page 1, Line 15.
61	Advertising	V(13)	R	Y	Page 2, Schedule A, Line 16 - Advertising. If blank Federal Form 1120S, Page 1, Line 16.
62	Pension, profit-sharing plans, etc.	V(13)	R	Y	Page 2, Schedule A, Line 17 - Pension, profit-sharing plans, etc. If blank Federal Form 1120S, Page 1, Line 17.
63	Employee benefit programs	V(13)	R	Y	Page 2, Schedule A, Line 18 - Employee benefit programs. If blank Federal Form 1120S, Page 1, Line 18.
64	Other deductions and additions	V(13)	R	Y	Page 2, Schedule A, Line 19 - Other deductions and additions. If blank Federal Form 1120S, Page 1, Line 19.
65	Total Deductions	V(13)	R	Y	Page 2, Schedule A, Line 20 - Total deductions - Add lines 7 through 19. If blank Federal Form 1120S, Page 1, Line 20.
66	Ordinary Income (Loss) from trade or business activities	V(13)	R	Y	Page 2, Schedule A, Line 21 - Ordinary Income (loss) from trade or business activities. If blank Federal Form 1120S, Page 1, Line 21.
67	Net income (loss) from all rental activities	V(13)	R	Y	Page 2, Schedule A, Line 22(c) – Net income (loss) from all rental activities
68	Portfolio income (loss):				
	Interest income	V(13)	R	Y	Page 2, Schedule A, Line 23(a) - Interest income.
	Dividend income	V(13)	R	Y	Page 2, Schedule A, Line 23(b) - Dividend income.
	Royalty income	V(13)	R	Y	Page 2, Schedule A, Line 23(c) - Royalty income
	Capital gain net income (loss)	V(13)	R	Y	Page 2, Schedule A, Line 23(d) - Capital gain net income (loss).
	Other portfolio income (loss)	V(13)	R	Y	Page 2, Schedule A, Line 23(e) - Other portfolio income (loss).
73	Net gain (loss) under section 1231	V(13)	R	Y	Page 2, Schedule A, Line 24 - Net gain (loss) under section 1231
74	Other income (loss)	V(13)	R	Y	Page 2, Schedule A, Line 25 - Other income (loss).

Field #	Field Name	Length	Req/Opt	Delimited	Description
75	End of Data Marker	5	R	Y	Should be set to “*EOD*”

**Table 5 – State Specific Data
CBT-100S Tax Return Barcode 2**

Field #	Field Name	Length	Req/Opt	Delimited	Description
1	Section 179 expense deduction	V(13)	R	Y	Page 2, Schedule A, Line 26 - Section 179 expense deduction
2	Deductions related to portfolio income (loss)	V(13)	R	Y	Page 2, Schedule A, Line 27 - Deductions related to portfolio income (loss).
3	Other deductions	V(13)	R	Y	Page 2, Schedule A, Line 28 - Other deductions
4	Total lines 21 through 28	V(13)	R	Y	Page 2, Schedule A, Line 29 - Total lines 21 through 28.
5	Charitable contributions	V(13)	R	Y	Page 2, Schedule A, Line 30 - Charitable contributions.
6	Taxable Income Before Deductions	V(13)	R	Y	Page 2, Schedule A, Line 31 – Taxable income before net operating loss and special deductions.
7	Interest on Obligations	V(13)	R	Y	Page 3, Schedule A, Line 33 - Interest on Federal, State, Municipal and other obligations not included above.
8	New Jersey and Other Taxes Deducted	V(13)	R	Y	Page 3, Schedule A, Line 34 - New Jersey State and other states taxes deducted above.
9	Taxes paid by the corporation on behalf of shareholder	V(13)	R	Y	Page 3, Schedule A, Line 35 - Taxes paid by the corporation on behalf of the shareholder.
10	Depreciation and other adjustments from Schedule S	V(13)	R	Y	Page 3, Schedule A, Line 36 - Depreciation and other adjustments from Schedule S.
11	Deduction for Section 78 Gross-up	V(13)	R	Y	Page 3, Schedule A, Line 37(a) - Deduction for Section 78 Gross-up not deducted at line 41.
12	Other deductions and additions	V(13)	R	Y	Page 3, Schedule A, Line 37(b) - Other deductions and additions.
13	Related interest addback	V(13)	R	Y	Page 3, Schedule A, Line 37(c) - Related interest addback (Schedule G, Part I)

Field #	Field Name	Length	Req/Opt	Delimited	Description
14	Interest and intangibles expenses and costs addback	V(13)	R	Y	Page 3, Schedule A, Line 37(d) - Interest and intangibles expenses and costs addback.
15	Entire Net Income before deduction and exclusion	V(13)	R	Y	Page 3, Schedule A, Line 38 - Entire net income before net operating loss deductions and dividend exclusion.
16	Net Operating loss deduction from Schedule A-1	V(13)	R	Y	Page 3, Schedule A, Line 39 - Net operating loss deduction from Schedule A-1.
17	Entire Net Income before dividend exclusion	V(13)	R	Y	Page 3, Schedule A, Line 40 - Entire net income before dividend exclusion.
18	Dividend Exclusion	V(13)	R	Y	Page 3, Schedule A, Line 41 - Dividend exclusion from Schedule R, Line 7.
19	Entire Net Income	V(13)	R	Y	Page 3, Schedule A, Line 42 - Entire Net Income – line 40 minus line 41
20	Entire Net Income subject to Federal corporate income tax	V(13)	R	Y	Page 3, Schedule A, Line 43 - Entire Net Income subject to Federal corporate income taxation.
21	Cost of Labor	V(13)	R	Y	Page 4, Schedule A-2, Line 3 - Cost of Labor
22	HMO Assistance Fund Tax Credit	V(8)	R	Y	Page 4, Schedule A-3, Line 1 - HMO Assistance Fund Tax Credit
23	New Jobs Investment Credit	V(8)	R	Y	Page 4, Schedule A-3, Line 2 - New Jobs Investment Tax Credit.
24	Urban Enterprise Zone Credit	V(8)	R	Y	Page 4, Schedule A-3, Line 3 - Urban Enterprise Zone Employee or Investment Tax Credit.
25	Redevelopment Tax Credit	V(8)	R	Y	Page 4, Schedule A-3, Line 4 - Redevelopment Authority Project Tax Credit.
26	Recycling Equipment Tax Credit	V(8)	R	Y	Page 4, Schedule A-3, Line 5 - Recycling Equipment Tax Credit.
27	Manufacturing Equipment and Employment Investment Tax Credit	V(8)	R	Y	Page 4, Schedule A-3, Line 6 - Manufacturing Equipment and Employment Investment Tax Credit.

Field #	Field Name	Length	Req/Opt	Delimited	Description
28	Research and Development Tax Credit	V(8)	R	Y	Page 4, Schedule A-3, Line 7 - Research and Development Tax Credit.
29	Smart Moves Business Programs Tax Credit	V(8)	R	Y	Page 4, Schedule A-3, Line 8 - Smart Moves For Business Programs Tax Credit.
30	Small NJ Based High Tech Business Tax Credit	V(8)	R	Y	Page 4, Schedule A-3, Line 9 – Small New Jersey-Based High-Technology Business Investment Tax Credit.
31	Neighborhood Revitalization State Tax Credit	V(8)	R	Y	Page 4, Schedule A-3, Line 10 - Neighborhood Revitalization State Tax Credit
32	Effluent Equipment Tax Credit	V(8)	R	Y	Page 4, Schedule A-3, Line 11 - Effluent Equipment Tax Credit
33	Economic Recovery Tax Credit	V(8)	R	Y	Page 4, Schedule A-3, Line 12 - Economic Recovery Tax Credit
34	Other Tax Credits	V(8)	R	Y	Page 4, Schedule A-3, Line 13 - Other Tax Credits.
35	Net Operating Loss Deduction and Carryover	V(11)	R	Y	Page 5, Schedule A-4, Line 1 - From Schedule A-1, Line 15
36	Interest	V(11)	R	Y	Page 5, Schedule A-4, Line 2 - From Schedule G, Part I, line b
37	Interest Expenses and Intangible Expenses and Costs	V(11)	R	Y	Page 5, Schedule A-4, Line 3 - From Schedule G, Part II, line b
38	Percentage of Property in New Jersey	7	R	Y	Page 5, Schedule A-4, Line 4 – From Schedule J, Part III, line 1(c). Percentage of taxpayer's real and tangle personal property in New Jersey. Examples for percentages: 100% is 1000000, 89.6% is 0896000, 8.96% is 0089600.
39	Total New Jersey Receipts	V(11)	R	Y	Page 5, Schedule A-4, Line 5 – From Schedule J, Part III, line 2(f). Total New Jersey receipts.
40	Total Receipts Everywhere	V(11)	R	Y	Page 5, Schedule A-4, Line 6 – From Schedule J, Part III, line 2(g). Total receipts from all sales, services, rentals, royalties and other business transactions everywhere.

Field #	Field Name	Length	Req/Opt	Delimited	Description
41	Non-sourced Receipts	V(11)	R	Y	Page 5, Schedule A-4, Line 7 – From Schedule J, Part III, line 2(h). Less: Non-sourced receipts.
42	Percentage of Receipts in New Jersey	7	R	Y	Page 5, Schedule A-4, Line 8 – From Schedule J, Part III, line 2(j). Percentage of receipts in New Jersey. Examples for percentages: 100% is 1000000, 89.6% is 0896000, 8.96% is 0089600.
43	Percentage of wages, salaries, etc. in New Jersey	7	R	Y	Page 5, Schedule A-4, Line 9 - From Schedule J, Part III, line 3(c). Percentage of wages, salaries, etc. in New Jersey. Examples for percentages: 100% is 1000000, 89.6% is 0896000, 8.96% is 0089600.
44	Non-Operational Income Information	V(11)	R	Y	Page 5, Schedule A-4, Line 10 - From Schedule O, Part III, line 31.
45	Dividend Income from Investments	V(11)	R	Y	Page 5, Schedule A-4, Line 11 - From Schedule R, line 4. Less: Dividend income from investments where taxpayers own less than 50% of voting stock and less than 50% of all other classes of stock.
46	50% of Balance on Line 5	V(11)	R	Y	Page 5, Schedule A-4, Line 12 – From Schedule R, line 6. 50% of Balance on Line 5 of Schedule R.
47	Beginning of Year (BOY) Cash	V(10)	R	Y	Page 6, Schedule B, Line 1 – BOY Cash
48	End of Year (EOY) Cash	V(10)	R	Y	Page 6, Schedule B, Line 1 - EOY Cash.
49	BOY Loans to Stockholders	V(10)	R	Y	Page 6, Schedule B, Line 3 – BOY Loans to Stockholders / affiliates.
50	EOY Loans to Stockholders	V(10)	R	Y	Page 6, Schedule B, Line 3 – EOY Loans to Stockholders / affiliates.
51	BOY Bonds, Mortgages and Notes	V(10)	R	Y	Page 6, Schedule B, Line 6 – BOY Bonds, mortgages and notes.
52	EOY Bonds, Mortgages and Notes	V(10)	R	Y	Page 6, Schedule B, Line 6 – EOY Bonds, mortgages, and notes.
53	BOY Total Assets	V(10)	R	Y	Page 6, Schedule B, Line 20 - BOY Total assets.

Field #	Field Name	Length	Req/Opt	Delimited	Description
54	EOY Total Assets	V(10)	R	Y	Page 6, Schedule B, Line 20 – EOY Total assets.
55	BOY Loans from Stockholders	V(10)	R	Y	Page 6, Schedule B, Line 24 – BOY Loans from stockholders / affiliates.
56	EOY Loans from Stockholders	V(10)	R	Y	Page 6, Schedule B, Line 24 - EOY Loans from stockholders / affiliates
57	Income recorded on books this year not included in return (Itemize)	V(10)	R	Y	Page 6, Schedule C, Line 7 - Income recorded on books this year not included in this return. If blank, from Fed. Form 1120, Schedule M-1, Line 7 or 1120S, Schedule M-1, Line 5.
58	Schedule H, Taxes, Line 8b	V(10)	R	Y	Page 8, Schedule H, Line 8(b) – Add lines 6 and 7 of Schedule H.
59	Average value of Taxpayer's Property in New Jersey	V(10)	R	Y	Page 9 Schedule J, Part III, Line 1(a) - Average value of taxpayer's real and tangible personal property in New Jersey.
60	Receipts from Sales within New Jersey	V(10)	R	Y	Page 9, Schedule J, Part III, Line 2(a) - Receipts from sales of tangible personal property shipped to points within New Jersey.
61	Receipts from services within New Jersey	V(10)	R	Y	Page 9, Schedule J, Part III, Line 2(b) - Receipts from services performed in New Jersey.
62	Receipts from rentals within New Jersey	V(10)	R	Y	Page 9, Schedule J, Part III, Line 2(c) - Receipts from rentals of property situated in New Jersey.
63	Receipts from royalties within New Jersey	V(10)	R	Y	Page 9, Schedule J, Part III, Line 2(d) - Receipts from royalties for the use in New Jersey of patents and copyrights.
64	All other New Jersey business receipts	V(10)	R	Y	Page 9, Schedule J, Part III, Line 2(e) - Receipts from all other business receipts earned in New Jersey.
65	Wages, salaries, other service compensation in New Jersey	V(10)	R	Y	Page 9, Schedule J, Part III, Line 3(a) - Wages, salaries, and other personal service compensation in New Jersey.
66	End of Data Marker	5	R	Y	Should be set to “*EOD*”

4.2.4 State Specific Data – CAR-100-M

The Data section of a CAR-100-M 2-D barcode immediately follows the Header section. Its format is defined in Table 6, State Specific Data format.

Please note that where the specification indicates that a field value should be set to blank, this indicates that only the delimiter for that field should be output.

**Table 6 – State Specific Data
CAR-100-M Annual Report**

Field #	Field Name	Length	Req/Opt	Delimited	Description
1	Business Name	V(35)	R	Y	
2	New Jersey Corporation Number	10	R	Y	The New Jersey Corporation number.
3	FEIN	12	R	Y	The Federal Employer Identification number.
4	Transaction Code	3	R	Y	ARN for regular annual report or ARC for annual report with agent change.
5	Filing year	4	R	Y	Filing year of annual report. This field must be equal to Field 6 in the Header – (Tax year of CBT return)
6	Main Business Street Address	V(35)	R	Y	
7	City	V(25)	R	Y	
8	State	2	R	Y	
9	Zip Code	V(9)	R	Y	
10	Principal Business Street Address	V(35)	O	Y	
11	City	V(25)	O	Y	
12	State	2	O	Y	
13	Zip Code	V(9)	O	Y	
14	Officer/Director Name 1	V(71)	R	Y	<p>Name should be FIRST, MI, LAST.</p> <p>At least one full entry is required, including name, title code and address.</p> <p>If there are more than three entries, enter a 1 in field 32 and insure that a schedule with the additional entries is produced. The schedule should list all of the fields for an officer/director as outlined here.</p>
15	Title 1	3	R	Y	<p>Codes for Titles:</p> <p>001 – Chief Executive Officer (CEO) 002 – General Partner 003 – President 004 – Secretary 005 – Treasurer 006 – Vice President 007 – Other (All others)</p>

Field #	Field Name	Length	Req/Opt	Delimited	Description
16	Street Address 1	V(35)	R	Y	
17	City 1	V(25)	R	Y	
18	State 1	2	R	Y	
19	Zip 1	V(9)	R	Y	
20	Name 2	V(71)	R	Y	<p>Name should be FIRST, MI, LAST.</p> <p>At least one full entry is required, including name, title code and address.</p> <p>If there are more than three entries, enter a 1 in field 32 and insure that a schedule with the additional entries is produced. The schedule should list all of the fields for an officer/director as outlined here.</p>
21	Title 2	3	R	Y	<p>Codes for Titles:</p> <p>001 – Chief Executive Officer (CEO) 002 – General Partner 003 – President 004 – Secretary 005 – Treasurer 006 – Vice President 007 – Other (All others)</p>
22	Street Address 2	V(35)	R	Y	
23	City 2	V(25)	R	Y	
24	State 2	2	R	Y	
25	Zip 2	V(9)	R	Y	
26	Name 3	V(71)	R	Y	<p>Name should be FIRST, MI, LAST.</p> <p>At least one full entry is required, including name, title code and address.</p> <p>If there are more than three entries, enter a 1 in field 32 and insure that a schedule with the additional entries is produced. The schedule should list all of the fields for an officer/director as outlined here.</p>
27	Title 3	3	R	Y	<p>Codes for Titles:</p> <p>001 – Chief Executive Officer (CEO) 002 – General Partner 003 – President 004 – Secretary 005 – Treasurer 006 – Vice President 007 – Other (All others)</p>
28	Street Address 3	V(35)	R	Y	
29	City 3	V(25)	R	Y	

Field #	Field Name	Length	Req/Opt	Delimited	Description
30	State 3	2	R	Y	
31	Zip 3	V(9)	R	Y	
32	Additional Officer/ Director Check box	1	0	Y	Enter a '1' if a schedule is to be attached (For corporations with more than three officer/director entries).
33	Registered Agent	V(50)	O	Y	Enter information in this field only if the corporation is changing its registered agent and or office information.
34	Registered Office Street Address	V(35)	O	Y	Enter information in this field only if the corporation is changing the address of the registered agent office.
35	City	V(25)	O	Y	Required if Field 34 filled in.
36	State	2	O	Y	Required if Field 34 filled in.
37	Zip Code	V(9)	O	Y	Required if Field 34 filled in.
38	Current Year Filing Fee	2	R	Y	\$50 for regular filing or \$75 with registered agent/office change
39	End of Data Marker	5	R	Y	Should be set to “*EOD*”

4.3 PRINT POSITION OF 2-D BARCODES

On the CBT-100 form, the first 2D Barcode should be positioned between print lines 35 and 41 and the second should be positioned between print lines 43 and 49. On the CBT-100S form, the first 2D Barcode should be positioned between print lines 31 and 37 and the second should be between lines 40 and 46. On the CAR-100-M, the 2D barcode should be printed between print lines 51 and 57. On all forms, every barcode should be printed between columns 6 and 80. As a general rule, the 2D barcode must not be printed with any skew.

4.4 FORMAT AND PRINT POSITION OF 1-D BARCODES

The barcode is the Interleaved 2 of 5 encoding format. **All returns must be imprinted with the barcode in the following format whether or not you are producing a 2-D barcode:**

CBT-100

“10”	Form Type
“01”, “02”, “03”, “04”	Page #
“03”	Tax Year

CBT-100S

“20”	Form Type
“01”, “02”, “03”, “04”, “05”	Page #
“03”	Tax Year

CAR-100-M

“15”	Form Type
“01”	Page #
“03”	Tax Year

The height of the bar code is 1 inch. The specifications for the placement of the bar code are:

- the left edge must begin at print position 21.
- the top edge must begin on print line 4.

There must be a minimum of ¼ inch clearance (blank space) around the entire bar code.

Required dimensions for the bar code:

- **Code Height**
 - the bar code height is 1 inch (25 mm) or 25% of the bar code length whichever is greater.
- **Narrow Element Width**
 - the minimum narrow-element width is 0.010 inches (0.25 mm).
 - the maximum narrow-element width is 0.066 inches (1.65 mm).
- **Wide Element Width**
 - the minimum wide-element width is 0.022 inches (0.55 mm).
 - the maximum wide-element width is 0.200 inches (5 mm).
- **Wide-to-Narrow Ratio**
 - the minimum wide-to-narrow ratio is 2:1 if the minimum narrow element width is greater than 0.020 inches (0.51 mm).
 - the minimum wide-to-narrow ratio is 2.2:1 if the minimum narrow element width is less than or equal to 0.020 inches (0.51 mm).

4.4.1 SPECIFICATIONS FOR CBT-100-V AND CBT-100S-V PAYMENT VOUCHERS

For the upcoming tax season the Division will require that payments be remitted with form CBT-100-V or CBT-100S-V, the Corporation Business Tax Payment Voucher. **Taxpayers who received the packet distributed by the Division of Taxation should use the preprinted voucher included with their packet.**

This form **must be** printed on the bottom of an 8 ½” by 11” sheet of paper that will include a dotted line for cutting the form to a size of 8 ½” by 3 2/3”. The purpose is to have uncut, straight edges on the bottom and sides of the form to speed processing. Also, the information on ‘how to pay’ needs to be printed on the top portion of the page.

The following six fields are required to be printed on all vouchers in the specified locations:

- **Return Year** – Print Line 47, Begin Print Position – 8
For current year “2003”
- **Federal ID Number** - Print Line 50, Begin Print Position – 50
This field is 15 digits (includes “-” and “/”, must be formatted as: xxx-xxx-xxx/xxx).
- **Taxpayer Name Control** – Print Line 50, Begin Print Position - 68
Name Control is the first four letters of the corporation name.
- **Amount Remitted** – Print Line 60, Begin Print Position – 58
The “\$” is printed in print position 58 followed by a space then the dollar amount displayed as dollars and cents. (example \$_47.54, \$_1,900.85, \$_50.00)
- **Vendor Code (four-digit code assigned by the NACTP)** – Print Line 61, Begin Print Position – 7.
- **Scan Line** – Print Line 63, Begin Print Position 41. The scan line is **required** to be printed using an OCR-A font.

The scan line contains 39 characters broken down as follows:

<u>Position</u>	<u>Length</u>	<u>Description</u>
1 – 5	5	‘02202’
6 – 14	9	Federal ID Number (no hyphens)
15 – 17	3	Suffix (if none then ‘000’ (three zeroes))
18 – 18	1	Check Digit (See 1, 3, 7 MOD 10 algorithm attached)
19 – 22	4	Name Control (First four letters of corporation name)
23 – 24	2	Tax Year ‘03’
25 – 26	2	Fiscal month end
27 – 28	2	‘06’
29 – 39	11	Amount Remitted-this field is right justified with leading zeroes. There are no decimal points or commas in this field. (Example \$50.00 is 00000005000, \$2,010.00 is 00000201000)

CBT-100-V
Payment Voucher

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	
45																																																																																					
46	CBT-100-V								Corporation Business Tax																																																																												
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52																																									25 Main Street																																												
53	Make Check Payable to 'State of New Jersey - 'CBT'																																								Trenton, NJ 08625																																												
54	Write your Federal ID# and tax year on the check																																																																																				
55																																																																																					
56																	State of New Jersey																																																																				
57																	Division of Taxation																																																																				
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<p>NOTE: This sample of the CBT-100-V is not the correct dimensions. However, the number of print lines and print positions is accurate. (22 print lines and 85 print positions)</p>																																																																																					

[illegible]

4.4.2 SPECIFICATIONS FOR CBT-150 ESTIMATED VOUCHER

For the upcoming tax season the Division is allowing the CBT-150 Estimated Voucher for Corporation Business Tax returns to be a substitute form. **Taxpayers who receive the preprinted coupon booklets should use those.**

This form ***must be*** printed on the bottom of an 8 ½” by 11” sheet of paper that will include a dotted line for cutting the form to a size of 8 1/2” by 3 2/3”. The purpose is to have uncut, straight edges on the bottom and sides of the form to speed processing. Also, the information on ‘how to pay’ needs to be printed on the top portion of the page

The following six fields are required to be printed on all vouchers in the specified locations:

- **For the period beginning _____ and ending _____**

Print Line 46, Begin Print Position - 42

- **Federal ID Number** - Print Line 50, Begin Print Position – 7

This field is 15 digits (includes “-” and “/” must be formatted as: xxx-xxx-xxx/xxx).

- **Taxpayer Name Control** – Print Line 50, Begin Print Position - 25

Name Control is the first four letters of the corporation name.

- **Amount Fields** – The “\$” for each amount field is printed in print position 65. **There are no commas or decimal points in these amount fields.** Print lines for the amount fields are as follows: Line 1 – print line 53, Line 2 – print line 55 and Line 3 – print line 57. **IF THERE IS NO AMOUNT TO BE ENTERED IN A FIELD, TWO ZEROS IN THE CENTS POSITIONS MUST BE ENTERED FOR THAT FIELD. EXAMPLES FOR AMOUNTS: \$125.00 WOULD BE 12500, \$1,125,000.00 WOULD BE 112300000.**

- **Vendor Code (assigned by the NACTP)** – Print Line 61, Begin Print Position – 7.

- **Scan Line** – Print Line 63, Begin Print Position 21. The scan line is **required** to be printed using an OCR-A font.

The scan line contains 39 characters broken down as follows:

<u>Position</u>	<u>Length</u>	<u>Description</u>
1 - 5	5	‘02102’
6 – 14	9	Federal ID# (no hyphens)
15 – 17	3	Suffix (if none then ‘000’ (three zeroes))
18 – 18	1	Check Digit (See 1, 3, 7 MOD 10 algorithm attached)
19 – 22	4	Name Control (First four letters of corporation name)
23 – 24	2	Return period year – If fiscal month ending is equal to 12 or 1 through 6, the return period year is 04, otherwise the return period year is 05. Refer to the CBT-150 instructions, Calendar of Due Dates
25 – 26	2	Fiscal month ending
27 - 28	2	‘01’
29 - 39	11	Amount Remitted - this field is right justified with leading zeroes. There are no decimal points or commas in this field. (Example \$50.00 is 00000005000, \$2,010.00 is 00000201000)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85
45																																																																																				
46	CBT-150								Corporation Business Tax																For the period beginning _____ and ending _____																																																											
47	Statement of Estimated Tax																																																																																			
48																																																																																				
49	Make Check Payable to 'State of New Jersey - 'CBT'																																																																																			
50	999 - 999 - 999 / 000																FIRS																Write your Federal ID# and tax year on the check																																																			
51	First Time Corporation																																																																																			
52	25 Main Street																																																																																			
53	Trenton, NJ 08625																																																																																			
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<p>NOTE: This sample of the CBT-150 is not the correct dimensions. However, the number of print lines and print positions is accurate. (22 print lines and 85 print positions)</p>																																																																																				

4.4.3 SPECIFICATIONS FOR CBT- 200-T – APPLICATION FOR EXTENSION OF TIME TO FILE

For the upcoming tax season the Division is allowing the CBT-200-T, Application for Extension of time to file, to be a substitute form. Taxpayers who receive the preprinted coupon booklets should use those.

This form **must be** printed on the bottom of an 8 ½” by 11” sheet of paper that will include a dotted line for cutting the form to a size of 8 1/2” by 3 2/3”. The purpose is to have uncut, straight edges on the bottom and sides of the form to speed processing. Also, the information on ‘how to pay’ needs to be printed on the top portion of the page

The following six fields are required to be printed on all vouchers in the specified locations:

- **Return Year** – Print Line 47, Begin Print Position – 8

For current year “2003”.

- **Federal ID Number** - Print Line 50, Begin Print Position – 7

This field is 15 digits (includes “-” and “/” should be formatted as: xxx-xxx-xxx/xxx).

- **Taxpayer Name Control** – Print Line 50, Begin Print Position - 25

Name Control is the first four letters of the corporation name.

- **Amount Fields** – The “\$” for each amount field is printed in print position 65. **There are no commas or decimal points in these amount fields.** Print lines for the amount fields are as follows: Line 1 – print line 51, Line 2 – print line 52, Line 3 – print line 53, Line 4 – print line 54, Line 5 – print line 55, Line 6 – print line 56, Line 7 – print line 57, Line 8 – print line 58 and Line 9 – print line 59. **IF THERE IS NO AMOUNT TO BE ENTERED IN A FIELD, TWO ZEROS IN THE CENTS POSITIONS MUST BE ENTERED FOR THAT FIELD. EXAMPLES FOR AMOUNTS: \$125.00 WOULD BE 12500, \$1,125,000.00 WOULD BE 112500000.**

- **Vendor Code (assigned by the NACTP)** – Print Line 61, Begin Print Position – 7.

- **Scan Line** – Print Line 63, Begin Print Position 41. The scan line is **required** to be printed using an OCR-A font.

The scan line contains 39 characters broken down as follows:

<u>Position</u>	<u>Length</u>	<u>Description</u>
1 – 5	5	‘02302’
6 – 14	9	Federal ID# (no hyphens)
15 – 17	3	Suffix (if none then ‘000’ (three zeroes))
18 – 18	1	Check Digit (See 1, 3, 7 MOD 10 algorithm attached)
19 – 22	4	Name Control (First four letters of corporation name)
23 – 24	2	Tax Year ‘03’
25 – 26	2	Fiscal month ending
27 – 28	2	‘08’
29 – 39	11	Amount Remitted-this field is right justified with leading zeroes. There are no decimal points or commas in this field. (Example \$50.00 is 00000005000, \$2,010.00 is 00000201000)

CBT-200-T
Application for Extension

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	
CBT-200-T Corporation Business Tax 2003 Application for Extension of Time to File																																													For the period beginning _____, 200__ and ending _____, 200__ Make Check Payable to 'State of New Jersey - 'CBT' Write your Federal ID# and tax year on the check																																				
999 - 999 - 999 / 000 FIRS First Time Corporation 25 Main Street Trenton, NJ 08625																																													1. Estimated Corporation Business Tax \$ 100000000000 2. Installment Payment (50% of Line 1) \$ 50000000000 3. Key Corporation AMA \$ 00 4. Key Corporation Throw Out Payment \$ 00 5. Tentative Profession Corporation Fee \$ 2500000 6. Installment Payment for PC Fee (50% of Line 5) \$ 1250000 7. Total Tax and Fee Due (Add Lines 1 - 6) \$ 15003750000 8. Less Payments to date \$ 00 9. Balance Due (Line 7 minus 8) \$ 15003750000																																				
State of NJ - Division of Taxation Revenue Processing Center PO Box 666 Trenton, NJ 08646-0666																																																																																	
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NOTE: This sample of the CBT-200-T is not the correct dimensions. However, the number of print lines and print positions is accurate. (22 print lines and 85 print positions)																																																																																	

Check digit algorithm (1, 3, 7 MOD 10)

The following conversion values will be assigned to the alphabetic characters:

A 1	E 5	I 9	M 4	Q 8	U 4	Y 8
B 2	F 6	J 1	N 5	R 9	V 5	Z 9
C 3	G 7	K 2	O 6	S 2	W 6	'-' and '&' = 0
D 4	H 8	L 3	P 7	T 3	X 7	

Each digit in the scan line (except for the check digit field) is assigned a value. The weights 1, 3, 7 are assigned to each byte of the scan line from left to right.

A product derived for each byte by multiplying the value of the scan line digit to the applied weight. Next all products (sum of the values) are added to get a total product. The total product is divided by modulus 10. The remainder is subtracted from 10 to obtain the Check Digit.

Below is the example of a scan line taken from a NJ-1040 document with calculations to demonstrate the check digit algorithm.

0 1 3 0 0 1 2 3 4 5 6 7 8 9 0 0 0	CD	J O N E	0 0 1 2 0 6 0 0 0 0 0 0 1 3 5 0 0
0 1 3 0 0 1 2 3 4 5 6 7 8 9 0 0 0		1 6 5 5 0 0 1 2 0 6 0 0 0 0 0 1 3 5 0 0	
1 3 7 1 3 7 1 3 7 1 3 7 1 3 7 1 3 7 1 3		7 1 3 7 1 3 7 1 3 7 1 3 7 1 3 7 1 3 7 1 3	
0 3 2 1 0 0 7 2 9 2 8 5 1 8 4 9 8 2 7 0 0 0		7 6 1 5 3 5 0 0 7 2 0 4 2 0 0 0 0 0 0 1 9 3 5 0 0	

The first line is the original scan line with CD,
 The second line shows letters converted to numeric value,
 The third line shows applied weights and
 The fourth line is the products.

Sum of Products

0+3+21+0+0+7+2+9+28+5+18+49+8+27+0+0+0+7+6+15+35+0+0+7+2+0+42+0+0+0+0+0+0+0+1+9+35+0+0

Total product 336

Divide by 10 33.6

Subtracting the remainder from 10 gives the Check Digit: 10 - 6 = 4

Check Digit = 4

If the remainder is zero the check digit is zero.

The following information box on 'How to Pay' your tax is to appear on the top of the page for the payment voucher.

CREDIT CARD PAYMENT INFORMATION FOR ALL VOUCHERS

Payment by Credit Card

You may pay your 2003 New Jersey Corporation Business Taxes or make payment of estimated tax for 2004 by credit card. Pay by phone (1-800-2PAYTAX, toll free) or directly over the Internet (www.officialpayments.com) and use a Visa, American Express, MasterCard or Discover/Novus credit card. You will be prompted to enter a jurisdiction code to make your payment. The code for New Jersey is 4000. **Do not use the payment voucher if you pay your taxes by credit card. There is a convenience fee of 2.5% paid directly to Official Payments Corporation based on the amount of your tax payment.**

CHECK PAYMENT INFORMATION

FOR CBT-100-V AND CBT-200-T PAYMENT VOUCHER:

PAYMENT BY CHECK

If you are paying your 2003 New Jersey Corporation Business Tax by check, be sure to enclose the payment voucher printed below with your check or money order and enclose it with your return. Mail to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 666, Trenton, NJ 08646-0666.

If you are applying for an Extension of Time to file your return, send your payment along with your Application for Extension of Time to File CBT-200-T voucher to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 666, Trenton, NJ 08646-0666.

FOR CBT-100S-V PAYMENT VOUCHER:

If you are paying your 2003 New Jersey Corporation Business Tax by check, be sure to enclose the payment voucher printed below with your check or money order and enclose it with your return. Mail to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 644, Trenton, NJ 08646-0644.

FOR CBT-150 ESTIMATED PAYMENT VOUCHER:

Send your 2004 estimated tax payment with the CBT-150 voucher below to: State of New Jersey Division of Taxation, Revenue Processing Center, PO Box 193, Trenton, NJ 08646-0193. **Do not include the estimated payment with your CBT return.**